

Brinsworth Community Trust

**Annual Report and Financial Statements
for the period ending 30 September 2023**

Charity number: 1184508



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**Brinsworth Community Trust
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Brinsworth Community Trust
Legal and Administrative Information

Charity number	1184508
Trustee	Brinsworth Parish Council
Registered office	The Centre Brinsworth Lane Brinsworth S60 5DG
Bankers	NatWest 27 Effingham Street Rotherham S65 1AU Lloyds Bank plc 9 Wellgate Rotherham S60 2LU
Independent examiner	Faye Hazlehurst Community Accountant Voluntary Action Rotherham The Spectrum Coke Hill Rotherham S60 2HX

Brinsworth Community Trust
Trustees' annual report
for the period ending 30 September 2023

The trustees submit their annual report for the period ending 30 September 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities (FRS102) in preparing the annual report and financial statements of the charity.

Structure, governance and management

Brinsworth Community Trust is a Charitable Incorporated Organisation, registered charity number 1184508. The affairs of the charity are governed by its Memorandum and Articles of Association, dated July 2019 and most recently amended in June 2020. Under those Articles the trustees are responsible for the management of the affairs of the charity, for which purpose they may exercise all powers of the charity. Previously the organisation was an unincorporated association governed by a constitution dated 27 November 2018. The organisation moved away from the Parish Council finances and began to manage its own accounting records from 7 May 2019, the organisation became a Charitable Incorporated Organisation on 19 July 2019.

Board of trustees

The charity is administered by a board of Trustees currently comprising of:-

Chairman – Cllr K L Hollis

Vice Chairman – Cllr C Jones

Other Members – Cllr Mrs P Gregory, Cllr Mrs Rollinson, Cllr A Buckley, Cllr J R Gelder, Cllr K Wilkinson, Cllr A Nocton, Cllr L O'Sullivan, Cllr Ms J Watson, Cllr A Hannan.

Members of the Parish Council, either elected or co-opted, automatically become a member of the board of trustees. Elections are carried out every 4 years. The Chairman and Vice Chairman of the Parish Council automatically becomes Chairman and Vice Chairman of the board of Trustees, these are selected annually in May at the Annual meeting of the Parish Council.

Meetings

Trustees meet on a monthly basis.

Brinsworth Community Trust
Trustees' annual report continued
for the period ending 30 September 2023

Staffing

The Charity employs 17 members of staff that comprises of with the majority on part time or casual hours contracts of employment, with some holding more than one role:

Manager (also Clerk to the Parish Council)

1 x business manager

1 x events manager

3 x business support

2 x cleaners

2 x caretakers

4 x café staff

3 x bar staff

1 x youth club/playgroup worker

Charitable aims and objectives

The Council shall hold the trust property upon trust for The Centre. The objects of the Charity are to further or benefit the residents of Brinsworth and the neighbourhood, without distinction of sex, sexual orientation, race or political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the residents.

The object of the Charity is to maintain The Centre for the benefit and the use of the inhabitants of Brinsworth and surrounding areas. The Trust aims to provide first class hall facilities at an affordable cost.

The Centre has a large function room with a bar that can also be divided into 2 spaces for smaller functions. There are 2 meeting rooms, a large reception area and a café.

The Centre is also available to hire for private functions.

Achievements and performance

The Centre was built using money from the Big Lottery reaching communities and grant and Brinsworth Parish Council funding. The building opened in November 2018 and is owned by Brinsworth Parish Council The Centre is licensed to Brinsworth Community Trust with the sole purpose to provide a community centre for the use of Brinsworth residents.

The Centre currently provides a base for a variety of local charities and community groups to hold meetings and events.

Brinsworth Community Trust
Trustees' annual report continued
for the period ending 30 September 2023

Financial review

The Parish Council contributed £70,000 in the last financial year towards the running costs of The Centre. The remaining income required to cover the costs of the Centre is generated through café sales, private hire, and bar takings.

This report covers the 12 months of trading between October 2022 and September 2023.

Reserves policy

The Charity currently have no earmarked reserves but aim to build up its unrestricted reserves to cover 6 months running costs of the Centre.

The Trust also intends to establish a reserve for the future maintenance and refurbishment of The Centre, although the parish council has agreed to cover certain costs to the building.

After allowing for unrestricted funds invested in tangible assets of £1,008 the trustees are aware that the general funds of £15,969 are low and aim to build on these over the next few years.

Future plans

The new Clerk started in October 2022 and the trustees decided on a plan going forward. Identifying the key points to sustainability for the trust are:

- Securing grants or external funding
- Increasing business where possible
- Structuring staff in a way that will allow maximum income.
- Increasing the use for the most vulnerable
- Encouraging the local community and families to have a place to meet and go for low cost.
- Utilise and appeal to volunteers.
- Increase the reputation of The Centre as a whole.

The first change was to appoint an Events Co-ordinator, this increased the profile of The Centre, bookings, and events to a level it was clear the area needed a manager. Reflected in the income this role has been vital and will be vital in bringing future business to the Centre. Upon resignation of the Finance Assistant, it was agreed to appoint a new business support assistant which would give more flexibility.

Brinsworth Community Trust
Trustees' annual report continued
for the period ending 30 September 2023

Future plans continued

The Trustees also focused on grants. A grant was secured for our Community Hub (formerly Warm Hub) the number of people who used this was so great the parish council decided to try and help fund this where possible going forward. A grant was also secured for a family youth club. This was also a major achievement the number of people who attended and was continued after the funding. As of writing this report the Trust have also secured a National Lottery Community Fund to help extend the Community Hub and Family youth club in addition to providing around 40 meals a day for the most vulnerable from January to March. This is a massive benefit to the local community.

Income has increased in most areas from room bookings, hall hire, café, and bar income. This has come without much change in management and administration staffing costs.

The trust has also focused more on putting on its own events, or events alongside the parish council, to give the local community fantastic events to attend, and increase the use and income for The Centre. Although few events were not greatly attended in the early days, they have built up a great reputation and have become greatly attended.

The number of volunteers has increased largely, with many offering to help in certain areas. This allows us to offer low-cost things such as the community hub and reduce costs involved in putting on events etc.

Considering a large increase in the minimum wage and rising energy costs, a reduction of 20% needed in contribution from the parish council is a major success, along with funding already secured for 2023/24 and a major increase in bookings, use of the bar and café, the trust is heading in the right direction.

Risk Management

The trustees have a duty to identify, review and manage the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by the board of trustees on:

Signed: 

Print name: KAY HOLLIS
Trustee

Date: 4/3/24

**Independent examiners report to the trustees of
Brinsworth Community Trust**

I report to the charity trustees on my examination of the accounts of Brinsworth Community Trust for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the application Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an Independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 12 March 2024

Faye Hazlehurst FMAAT
Voluntary Action Rotherham Ltd
Community Accountancy
The Spectrum, Coke Hill
Rotherham
S60 2HX

Brinsworth Community Trust
Statement of Financial Activities
for the period ending 30 September 2023

	Unrestricted	Restricted	2023	2022
	Funds	Funds	Total	Total
	£	£	£	£
Income from charitable activities				
Grants	2 -	17,396	17,396	4,250
Donations	70,000	-	70,000	100,000
Bar income	38,308	-	38,308	22,237
Café income	62,126	-	62,126	43,942
Events	8,602	-	8,602	2,418
Groups	1,336	-	1,336	888
Room hire	29,576	-	29,576	21,710
Other income	2,181	-	2,181	400
TOTAL INCOME	212,129	17,396	229,525	195,845
Expenditure on charitable activities				
Wages and salaries	7 135,363	3,830	139,193	136,631
Bar costs	12,725	-	12,725	8,512
Café costs	22,864	-	22,864	14,803
Centre running costs	5,591	-	5,591	3,460
Rent, rates and room hire	706	1,360	2,066	-
Events and activities	2,138	3,863	6,001	6,130
Equipment	-	1,658	1,658	2,062
Memberships and licenses	159	-	159	590
Printing, postage and stationery	444	320	764	320
Telephone and internet	2,433	-	2,433	2,350
Advertising and marketing	47	-	47	112
Training	63	-	63	120
Bank/card charges	2,892	-	2,892	2,084
Repairs and maintenance	2,202	-	2,202	5,368
Utilities	9,700	391	10,091	7,593
Cleaning	1,887	-	1,887	1,643
Insurance	3,385	-	3,385	2,863
Professional fees	1,180	-	1,180	1,100
Penalties and fines	-	-	-	763
Depreciation	1,332	-	1,332	1,160
Sundry expenses	602	-	602	94
TOTAL EXPENDITURE	205,713	11,422	217,136	197,758
Net income/expenditure	6,415	5,974	12,389	(1,913)
Transfers between funds	-	-	-	-
Net movement in funds	6,415	5,974	12,389	(1,913)
Total funds brought forward	10,562	2,896	13,458	15,371
Total funds carried forward	16,977	8,870	25,847	13,458

Brinsworth Community Trust
Balance Sheet
as at 30 September 2023

		2023	2022
	Notes	£	£
Fixed Assets			
Tangible assets	3	1,008	1,480
Current Assets			
Stock		4,448	-
Debtors	4	7,445	2,646
Cash at Bank and in hand		19,198	17,187
		<u>31,091</u>	<u>19,833</u>
Creditors - amounts due within one year	5	(6,252)	(7,855)
Net current assets		<u>24,839</u>	<u>11,978</u>
Net assets		<u><u>25,847</u></u>	<u><u>13,458</u></u>
Represented by:			
General Funds		16,977	10,562
Restricted Funds	11	8,870	2,896
Total funds		<u><u>25,847</u></u>	<u><u>13,458</u></u>

Approved by the board of trustees on: 4/3/24

Signed on their behalf by:

Signed: Kubeli

Print name: KAY MOLLIS
Trustee

Brinsworth Community Trust
Notes to the financial statements
for the period ending 30 September 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS102)).

Brinsworth Community Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant account policy note(s).

Going Concern Note

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorising of these financial statements and consider the going concern basis appropriate.

Incoming Resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, after any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants is recognised at fair value when the charity has entitlement, after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred. These grants and voluntary income are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Donations and legacies are accounted for when they are receivable.

Resources Expended

All expenditure is accounted for on an accruals basis and has been analysed using a natural classification. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Brinsworth Community Trust
Notes to the financial statements continued
for the period ending 30 September 2023

Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses.

All items of capital expenditure below £750 are written off as incurred.

Depreciation has been calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets over their expected useful lives on a straight line basis.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and all deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date.

Funds

Unrestricted funds are funds which are available for use at the discretion of the trustee in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Pensions

The organisation has a defined contribution pension scheme. Pension costs charged in the Statement of Financial Activities represent the contributions payable by the charity in the year.

Tax

The charity is exempt from corporation tax on Income from its charitable activities.

Brinsworth Community Trust
Notes to the financial statements continued
for the period ending 30 September 2023

2 INCOMING RESOURCES

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Grants				
RMBC - Covid 19 and restart	-	-	-	4,250
VAR - Warm hub	-	8,070	8,070	-
VAR - Shared prosperity		4,396	4,396	-
RMBC - Care for Carers		4,930	4,930	-
	<u>-</u>	<u>17,396</u>	<u>17,396</u>	<u>4,250</u>
Total 2022	<u>4,250</u>	<u>-</u>	<u>4,250</u>	

3 Tangible Fixed Assets

	Equipment	Fixtures & fittings	Total 2023
	£	£	£
Cost			
at 1 October 2022	4,640	1,273	5,913
Additions	-	860	860
at 30 September 2023	<u>4,640</u>	<u>2,133</u>	<u>6,773</u>
Depreciation			
at 1 October 2022	3,160	1,273	4,433
Charge this period	1,160	172	1,332
Disposals	-	-	-
at 30 September 2023	<u>4,320</u>	<u>1,445</u>	<u>5,765</u>
Net book value at 30 September 2023	<u>320</u>	<u>688</u>	<u>1,008</u>
Net book value at 30 September 2022	<u>1,480</u>	<u>-</u>	<u>1,480</u>

Brinsworth Community Trust
Notes to the financial statements
for the period ending 30 September 2023

	2023	2022
	£	£
4 Debtors: amounts falling due within one year		
Prepayments	95	-
Trade debtors	6,650	1,946
* Other debtors	700	700
	<u>7,445</u>	<u>2,646</u>

* Other debtors is the float money held for the Bar and Café

	2023	2022
	£	£
5 Creditors: amounts falling due within one year		
Accruals	1,180	1,100
PAYE liabilities	-	1,386
VAT liabilities	4,009	3,753
Trade Creditors	1,063	1,616
	<u>6,252</u>	<u>7,855</u>

6 Trustees and key management remuneration, benefits and expenses

Trustees received no remuneration, benefits or expenses in this period (2022: none).

	2023	2022
	Total	Total
	£	£
7 Staff Costs		
Salaries	137,119	132,775
Employers National Insurance	1,500	3,349
Employer pension costs	574	507
	<u>139,193</u>	<u>136,631</u>

No employee received emoluments of more than £60,000.

The average number of employees during the period was 14 (2022: 16).

Brinsworth Community Trust
Notes to the financial statements
for the period ending 30 September 2023

8 Analysis of net asset by fund

<u>As at 30 September 2023</u>	Unrestricted Funds	Restricted Funds	Total 2023
Fixed Assets	1,008	-	1,008
Current assets	22,221	8,870	31,091
Current liabilities	(6,252)	-	(6,252)
	<u>16,977</u>	<u>8,870</u>	<u>25,847</u>

<u>As at 30 September 2022</u>	Unrestricted Funds	Restricted Funds	Total 2022
Fixed Assets	1,480	-	1,480
Current assets	16,937	2,896	19,833
Current liabilities	(7,855)	-	(7,855)
	<u>10,562</u>	<u>2,896</u>	<u>13,458</u>

9 Related party transactions

The charity received a donation of £70,000 from Brinsworth Parish Council during the year. (2022: £100,000)

10 Independent examination and accountancy services

During the period, the cost of the independent examination and accountancy services was £1,180 (2022: £1,100).

Brinsworth Community Trust
Notes to the financial statements
for the period ending 30 September 2023

11 Movement in funds

<u>2023</u>	Brought forward	Incoming Resources	Resources Expended	Transfers	Carried forward
Restricted					
Awards for All	2,896	-	500	-	2,396
VAR - Warm hub	-	8,070	3,216	-	4,854
VAR - Shared prosperity	-	4,396	4,037	-	359
RMBC - Care for Carers	-	4,930	630	-	4,300
* The National Lottery Community fund	-	-	3,039	-	(3,039)
	<u>2,896</u>	<u>17,396</u>	<u>11,422</u>	<u>-</u>	<u>8,870</u>

- * The National lottery Community fund grant was backdated and paid in arrears, the income was received in January 2024.

<u>2022</u>	Brought forward	Incoming Resources	Resources Expended	Transfers	Carried forward
Restricted					
Awards for All	7,976	-	5,080	-	2,896
	<u>7,976</u>	<u>-</u>	<u>5,080</u>	<u>-</u>	<u>2,896</u>